

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 29TH DAY OF JUNE 2015/8TH ASHADHA, 1937

WP(C).No. 19546 of 2015 (P)

PETITIONER(S):

**A.SUDHEER,
CHITHRA TEMPO GENUINE PARTS, S.K. TEMPLE ROAD,
KOZHIKODE, PIN:673001.**

**BY ADVS.SRI.T.G.MADHAVANUNNI
SRI.C.S.ARUN SHANKAR
SMT.REVATHY P.NAIR**

RESPONDENT(S):

- 1. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM-695033.**
- 2. THE COMMERCIAL TAX OFFICER,
3RD CIRCLE, COMMERCIAL TAXES, KOZHIKODE-673006.**
- 3. THE VALUE ADDED TAX APPELLATE TRIBUNAL,
PALAKKAD, REPRESENTED BY THE CHAIRMAN
THE VALUE ADDED TAX APPELLATE TRIBUNAL, NOORANI,
PALAKKAD-678004.**
- 4. THE INSPECTING ASSISTANT COMMISSIONER,
D/O COMMERCIAL TAXES, KOZHIKODE-673006.**

BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1:** TRUE COPY OF THE PENALTY ORDER ALONG WITH DEMAND NOTICE DATED 29.6.2013 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD 2011-12.
- EXHIBIT P2:** TRUE COPY OF REVENUE RECOVERY NOTICE DATED 3.10.2013 ISSUED BY THE 4TH RESPONDENT FOR RECOVERY OF THE AMOUNT OF TAX OF RS.11,19,175/- DEMANDED FOR THE YEAR 2011-12.
- EXHIBIT P3:** TRUE COPY OF THE ORDER DATED 10.6.2014 IN VATA 1033/2013 ISSUED BY DEPUTY COMMISSIONER (APPEALS) KOZHIKODE.
- EXHIBIT P4:** TRUE COPY OF THE APPEAL DATED 9.8.2014 FILED BY THE PETITIONER FOR THE PERIOD 2011-12 BEFORE THE 3RD RESPONDENT
- EXHIBIT P5:** TRUE COPY OF THE PETITION DATED 9/8/14 FOR STAY OF COLLECTION OF TAX & INTEREST FOR THE YEAR 2011-12 FILED BEFORE THE R3

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19546 of 2015

Dated this the 29th day of June, 2015

JUDGMENT

The petitioner, impugning Ext.P1 Penalty Order, filed Ext.P4 appeal before the third respondent. The petitioner also filed Ext.P5 stay application.

2. Considering the facts and circumstances, there shall be a direction to the third respondent to consider the stay application within a period of two months after issuing notice to the petitioner. Till the disposal of stay application, all recovery proceedings based on the Penalty Order shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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